

**General Fund Revenue & Expenditure Summary (Unaudited)**  
**Fiscal Year 2020-21**  
**Year To Date Transactions as of January 31, 2021**

	Period 1 Actual July '20	Period 2 Actual Aug '20	Period 3 Actual Sept '20	Period 4 Actual Oct '20	Period 5 Actual Nov '20	Period 6 Actual Dec '20	Period 7 Actual Jan '21	Period 8 Projected Feb '21	Period 9 Projected March '21	Period 10 Projected April '21	Period 11 Projected May '21	Period 12 Projected June '21	Period 13 Projected July '21	Projected 2020-21 Totals	Adopted 2020-21 BUDGET	Year-To-Date 2020-21 Actuals
<b>REVENUES</b>																
LOCAL SOURCES:																
Current year's levy	181				20,925,031	14,232,254	510,160	278,273	998,378	161,772	171,566	1,013,364	322,190	38,613,169 *	37,956,087	35,667,626
Prior years' taxes	96	241,595	156,087	80,727	111,932	195,456	45,024	34,268	30,811	37,058	47,340	49,461	58,045	1,087,901 *	805,000	830,918
Interest on Investments	13,106	12,558	11,588	7,529	10,798	32,607	25,303	34,943	35,414	18,119	27,109	29,633	12,133	270,841	300,000	113,490
Fees Charged to Grants			226	24,952	4,822	15,961	39,741	16,648	34,110	34,905	20,248	40,243	63,936	295,791	300,000	85,702
Rentals				11,018			11,018			11,250			11,250	44,536	45,000	22,036
Contributions														0		-
Other Local Income	1,497	1,497	87,671	52,522	30,683	81,342	71,038	68,538	64,287	80,036	125,960	72,944	232,526	970,539	1,049,137	326,249
INTERMEDIATE SOURCES:														0		-
ESD - Severe Disab Support					69,231						69,231			138,462	174,000	69,231
County School Fund					65,805			38,235			96,877		64,715	265,632 *	300,000	65,805
STATE SOURCES:														0		-
SSF- Current Year	3,874,294	1,935,985	1,935,985	1,935,985	1,935,985	1,935,985	1,937,221	1,935,985	1,910,985	1,935,985	1,935,985			23,210,380	23,239,458	15,491,440
SSF- Prior Year														0		-
Common School Fund								269,994					269,995	539,989 *	539,989	-
State Timber					111,047			125,000			125,000		125,000	486,047 *	500,000	111,047
FEDERAL SOURCES:														0		-
Federal Forest Fees														0 *		-
Medicaid Reimbursement												59,200		59,200	74,000	-
OTHER RESOURCES:														0		-
Interfund Transfer														0		-
Sale of Fixed Assets														0		-
Beginning Fund Balance	10,788,890													10,788,890	8,795,605	10,788,890
<b>Total Monthly Revenues</b>	<b>14,678,065</b>	<b>2,191,635</b>	<b>2,191,557</b>	<b>2,112,733</b>	<b>23,265,333</b>	<b>16,493,604</b>	<b>2,639,505</b>	<b>2,801,883</b>	<b>3,073,985</b>	<b>2,279,125</b>	<b>2,619,317</b>	<b>1,205,644</b>	<b>1,218,990</b>	<b>76,771,377</b>	<b>74,078,276</b>	<b>63,572,433</b>
<b>CUMULATIVE RESOURCES</b>	<b>14,678,065</b>	<b>16,869,700</b>	<b>19,061,257</b>	<b>21,173,990</b>	<b>44,439,323</b>	<b>60,932,927</b>	<b>63,572,433</b>	<b>66,374,315</b>	<b>69,448,300</b>	<b>71,727,426</b>	<b>74,346,742</b>	<b>75,552,386</b>	<b>76,771,377</b>			<b>86%</b>

	Period 1 Actual July '20	Period 2 Actual Aug '20	Period 3 Actual Sept '20	Period 4 Actual Oct '20	Period 5 Actual Nov '20	Period 6 Actual Dec '20	Period 7 Actual Jan '21	Period 8 Projected Feb '21	Period 9 Projected March '21	Period 10 Projected April '21	Period 11 Projected May '21	Period 12 Projected June '21	Period 13 Projected July '21	Projected 2020-21 Totals	Adopted 2020-21 BUDGET	Year-To-Date 2020-21 Actuals
<b>EXPENDITURES</b>																
Salaries (100)	516,247	637,252	2,288,484	2,304,461	2,278,741	2,368,273	2,264,922	2,447,930	2,385,758	2,365,466	2,455,696	5,928,537		28,241,768	28,566,191	12,658,380
Employee benefits (200)	267,079	330,854	1,346,978	1,353,690	1,391,398	1,346,849	1,314,558	1,549,601	1,567,285	1,560,944	1,581,912	3,942,843	10,728	17,564,719	18,521,188	7,351,406
Purchased services (300)	1,089,271	674,550	952,588	997,297	1,148,776	1,737,855	792,978	1,597,538	1,545,761	1,548,971	1,764,547	1,430,486	464,025	15,744,642	18,248,935	7,393,315
Supplies (400)	229,188	303,516	77,665	143,206	104,848	97,637	53,770	149,118	166,158	193,098	264,112	297,410	170,349	2,250,073	2,738,574	1,009,829
Capital outlay (500)	10,917			12,870				2,328	11,902	23,187	6,696	966	11,965	80,831	108,005	23,786
Insurance/Other (600)	563,913	10,668	26,260	3,533	29,279	4,517	3,923	8,241	6,546	6,107	16,043	4,899	8,512	692,441	709,889	642,093
Interfund Transfers (700)												15		15	15	-
Contingency (800)														0	750,000	-
Unappropriated Funds (800)														0	4,435,479	-
<b>Total Monthly Expenditures</b>	<b>2,676,616</b>	<b>1,956,839</b>	<b>4,691,975</b>	<b>4,815,056</b>	<b>4,953,041</b>	<b>5,555,131</b>	<b>4,430,151</b>	<b>5,754,755</b>	<b>5,683,409</b>	<b>5,697,773</b>	<b>6,089,005</b>	<b>11,605,156</b>	<b>665,580</b>	<b>64,574,488</b>	<b>74,078,276</b>	<b>29,078,809</b>
<b>CUMULATIVE EXPENDITURES</b>	<b>2,676,616</b>	<b>4,633,455</b>	<b>9,325,429</b>	<b>14,140,486</b>	<b>19,093,527</b>	<b>24,648,659</b>	<b>29,078,809</b>	<b>34,833,565</b>	<b>40,516,974</b>	<b>46,214,746</b>	<b>52,303,751</b>	<b>63,908,908</b>	<b>64,574,488</b>			<b>39%</b>
<b>Month-end Fund Balance</b>	<b>12,001,449</b>	<b>12,236,246</b>	<b>9,735,828</b>	<b>7,033,505</b>	<b>25,345,796</b>	<b>36,284,269</b>	<b>34,493,623</b>	<b>31,540,751</b>	<b>28,931,327</b>	<b>25,512,679</b>	<b>22,042,991</b>	<b>11,643,479</b>	<b>12,196,889</b>	<b>12,196,889</b>		

<b>Assumptions:</b>		<b>* Local Revenue - Projected</b>	<b>40,992,738</b>
<b>Revenue:</b>		Local Revenue included in 6/26/20 SSF Estimate	40,176,076
Projection amounts based on Adopted Budget and avg % received during same time period over past 6 years		<b>Estimated 20/21 SSF Adjustment (May 2022)</b>	<b>(816,662)</b>
Beginning Fund Balance is updated to the audited figure (November)		<b>Anticipated Ending Fund Balance</b>	<b>11,380,227</b>

October - Updated segregated interest for July - Sept posted after audit was complete  
October - Updated Medicaid Reimbursement to July, estimate only, just beginning this process  
Received 3rd & 4th week of Nov Tax Receipts in December, returns at 104% of prior year, no adjustment to projections Jan +  
Corrected December YTD ADM

	Monthly ADM - Prior Years						Monthly	Monthly ADM	YTD ADM
	2014/15	2015/16	2016/17	2017-18	2018-19	2019-20			
	5,030.0	5,345.0	5,430.9	5,489.2	5,523.3	5,567.9	ADMr Comparison	2020-21	2020-21
	5,034.0	5,386.5	5,451.6	5,487.6	5,549.3	5,586.5	September	4,980.5	4,892.4
	5,034.4	5,370.3	5,456.6	5,477.9	5,541.6	5,596.7	October	5,004.3	4,945.8
	5,043.3	5,359.0	5,485.7	5,480.6	5,538.8	5,585.9	November	5,082.4	4,968.0
	5,044.1	5,343.8	5,470.3	5,480.8	5,512.2	5,577.6	December	5,085.2	5,089.1
	5,033.6	5,307.6	5,476.7	5,470.6	5,491.0	5,569.1	January	5,072.6	5,054.0
	4,999.7	5,278.7	5,463.4	5,438.7	5,476.0		February		
	4,992.2	5,257.7	5,438.9	5,411.8	5,447.3		March		
	4,990.0	5,224.7	5,410.1	5,378.6	5,401.7		April		
	4,989.3	5,208.7	5,357.7	5,332.9	5,482.5		May		
	5,012.1	5,305.8	5,440.0	5,443.2	5,482.5		June		
							June YTD		
Increase from PY		293.7							
Kindi .5 to 1.0		219.7							
Net ADM gain		74.0							

COVID-19  
ADM Frozen  
2nd Qtr

**Lincoln County School District  
Monthly Comparison - Projected to Actual  
January 31, 2021**

REVENUES	Projected	Actual	Actual Compared to Projected
<b>LOCAL SOURCES:</b>			
Current year's levy	711,987	510,160	(201,827) *
Prior years' taxes	40,002	45,024	5,022 *
Interest on Investments	42,716	25,303	(17,412)
Fees Charged to Grants	26,362	39,741	13,379
Rentals	11,250	11,018	(232)
Contributions			
Other Local Income	78,210	71,038	(7,172)
<b>INTERMEDIATE SOURCES:</b>			
ESD - Severe Disability Support			
County School Fund			
<b>STATE SOURCES:</b>			
SSF- Current Year	1,935,985	1,937,221	1,236 *
SSF- Prior Year			
Common School Fund			
State Timber			
<b>FEDERAL SOURCES:</b>			
Federal Forest Fees			
Medicaid Reimbursement			
<b>OTHER RESOURCES:</b>			
Interfund Transfer			
Sale of Fixed Assets			
Beginning Fund Balance			
<b>Total Monthly Revenue</b>	<b>2,846,512</b>	<b>2,639,505</b>	<b>(207,007)</b>

**EXPENDITURES**

Salaries (100)	2,362,823	2,264,922	(97,901)
Employee benefits (200)	1,522,856	1,314,558	(208,297)
Purchased services (300)	1,629,704	792,978	(836,726)
Supplies (400)	157,609	53,770	(103,839)
Capital outlay (500)			
Insurance/Other (600)	11,127	3,923	(7,205)
Interfund Transfers (700)			
Contingency (800)			
Unappropriated Funds (800)			
<b>Total Monthly Expenditures</b>	<b>5,684,119</b>	<b>4,430,151</b>	<b>(1,253,968)</b>

\*Indicates SSF formula revenue -- excesses are returned to the State

**Lincoln County School District  
Purchased Services Monthly Comparison  
January 2021**

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Professional Instruction Services	31,015	2,336	2,732	11,996	14,080	56,634	29,381						148,173
Cleaning Services	143,650	143,650	143,650	143,650	151,489	144,233	167,167						1,037,491
Repairs & Maintenance	2,135	9,238	18,396	21,079	8,658	19,871	10,071						89,449
Rentals	1,713	(1,188)		12,215		100	3,949						16,789
Utilities	14,420	69,801	72,158	82,663	96,214	132,446	137,854						605,558
Transportation	823	2,099	A 240,373	247,984	379,915	B 833,789	C 5,533						1,710,517
Travel		1,268	2,160	1,551	1,417	1,955	2,891						11,242
Telephone	4,238	6,746	7,699	8,233	8,460	8,358	4,032						47,766
Postage	1,093	760	2,707	6,073	1,555	3,240	6,433						21,861
Advertising			1,579	884		650	1,023						4,136
Printing & Binding	4,473	9,589	15,472	10,390	4,765	11,656	1,047						57,392
Data Lines		89	89	89	89	89	89						534
Charter School Payments	843,470	422,111	422,111	422,111	422,111	413,176	413,176						3,358,266
Tuition													
Audit Services						16,655							16,655
Legal Services			15,051	16,795	52,921	84,845							169,613
Architect/Engineer Services													-
Negotiation/Labor Consulting Svcs													-
Management Services													-
Data Processing/Technology Svcs				1,500		1,500	3,000						6,000
Election Services													-
Other General Professional Services	42,239	8,051	8,409	10,084	7,101	8,658	7,332						91,873
<b>Total Purchased Services</b>	<b>1,089,271</b>	<b>674,550</b>	<b>952,587</b>	<b>997,297</b>	<b>1,148,776</b>	<b>1,737,855</b>	<b>792,978</b>	-	-	-	-	-	<b>7,393,315</b>
Less Transportation	(823)	(2,099)	(240,373)	(247,984)	(379,915)	(833,789)	(5,533)						
Less Charter School Payments	(843,470)	(422,111)	(422,111)	(422,111)	(422,111)	(413,176)	(413,176)						
<b>Balance of Purchased Services</b>	<b>244,978</b>	<b>250,341</b>	<b>290,103</b>	<b>327,202</b>	<b>346,749</b>	<b>490,890</b>	<b>374,270</b>	<b>D</b>					

**Notes:**

A: First Student Fixed Costs for July & August \$110,168/mth & Meals on the Bus

B: First Student; Nov & Dec LCSD Invoices, Oct - Dec EVC Invoices

C: Bus Fuel only, First Student January Invoice paid early February

D: Removing Transportation & Charter Payments with their irregular payment patterns from the totals smooths the monthly totals for comparison purposes

**LINCOLN COUNTY SCHOOL DISTRICT**

**2020-21 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of JANUARY 31, 2021 - UNAUDITED**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Special Revenues &amp; Grants (200-285 &amp; 900-994)</b>				
Revenues:				
Local	885,882		332,481	553,401
Intermediate				
State	7,604,424		1,318,859	6,285,565
Federal	7,132,570		2,017,717	5,114,853
Fund Tfrs/Asset Sales				
Beg. Fund Balance *	473,000		626,812	(153,812)
<b>Total Revenues</b>	<b>16,095,876</b>		<b>4,295,869</b>	<b>11,800,007</b>
Expenditures:				
Instruction	6,493,440	1,448,435	1,114,177	3,930,828
Support Services	4,958,774	1,090,817	1,657,617	2,210,340
Enterprise	808,297	133,080	269,594	405,623
Facilities Acq & Const	3,835,360	367,098	1,532,008	1,936,254
End Fund Bal/Tfrs	5			5
<b>Total Expenditures</b>	<b>16,095,876</b>	<b>3,039,430</b>	<b>4,573,396</b>	<b>8,483,050</b>
<b>Fund Balance</b>			<b>(277,527) ***</b>	

<b>Pre-School Promise (288)</b>				
Revenues:				
State	465,500		74,514	390,986
Beg. Fund Balance*				
<b>Total Revenues</b>	<b>465,500</b>		<b>74,514</b>	<b>390,986</b>
Expenditures:				
Instruction	406,108	159,364	86,564	160,180
Support Services	55,192	21,169	28,850	5,172
Enterprise	4,200			4,200
Facilities Acq & Const				
End Fund Balance				
<b>Total Expenditures</b>	<b>465,500</b>	<b>180,534</b>	<b>115,414</b>	<b>169,552</b>
<b>Fund Balance</b>			<b>(40,900) ***</b>	

<b>Student Investment Account (289)</b>				
Revenues:				
State	1,467,372		586,949	880,423
Beg. Fund Balance*				
<b>Total Revenues</b>	<b>1,467,372</b>		<b>586,949</b>	<b>880,423</b>
Expenditures:				
Instruction	216,316	27,530	21,004	167,782
Support Services	1,251,056	548,613	378,675	323,768
Enterprise				
Facilities Acq & Const				
End Fund Balance				
<b>Total Expenditures</b>	<b>1,467,372</b>	<b>576,143</b>	<b>399,679</b>	<b>491,550</b>
<b>Fund Balance</b>			<b>187,270 ***</b>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Curriculum (290)</b>				
Revenues:				
Transfers				
Beg. Fund Balance*	300,000		300,000	0
<b>Total Revenues</b>	<b>300,000</b>		<b>300,000</b>	<b>0</b>
Expenditures:				
Instruction	300,000			300,000
Support Services				
End Fund Balance				
<b>Total Expenditures</b>	<b>300,000</b>			<b>300,000</b>
<b>Fund Balance</b>			<b>300,000</b>	

<b>Small Schools Grant (291) WHS &amp; Toledo 7-12</b>				
Revenues:				
Local	2,350		785	1,565
State				
Beg. Fund Balance *	156,073		147,053	9,020
<b>Total Revenues</b>	<b>158,423</b>		<b>147,839</b>	<b>10,584</b>
Expenditures:				
Instruction	109,002	8,228	15,715	85,059
Support Services	49,421	341		49,080
Enterprise				
Facilities Acq & Const				
End Fund Balance				
<b>Total Expenditures</b>	<b>158,423</b>	<b>8,569</b>	<b>15,715</b>	<b>134,138</b>
<b>Fund Balance</b>			<b>132,123</b>	

<b>High School Success (292)</b>				
Revenues:				
State	1,678,688		564,523	1,114,165
Beg. Fund Balance *				
<b>Total Revenues</b>	<b>1,678,688</b>		<b>564,523</b>	<b>1,114,165</b>
Expenditures:				
Instruction	965,878	281,196	343,775	340,908
Support Services	672,810	239,666	267,533	165,611
Enterprise				
Facilities Acq & Const	40,000	34,572	17,325	(11,897)
End Fund Balance				
<b>Total Expenditures</b>	<b>1,678,688</b>	<b>555,434</b>	<b>628,632</b>	<b>494,622</b>
<b>Fund Balance</b>			<b>(64,110) ***</b>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Building Maintenance (293)</b>				
Revenues:				
Local	16,560		2,581	13,979
Intermediate				
State				
Federal				
Fund Tfrs/Asset Sales	450,005		421,006	28,999
Beg. Fund Balance *	546,600		307,344	239,256
<b>Total Revenues</b>	<b>1,013,165</b>		<b>730,931</b>	<b>282,234</b>
Expenditures:				
Instruction				
Support Services	360,000	6,455	30,890	322,655
Enterprise				
Facilities Acq & Const	653,165	1,721	91,927	559,518
End Fund Bal/Tfrs				
<b>Total Expenditures</b>	<b>1,013,165</b>	<b>8,176</b>	<b>122,817</b>	<b>882,173</b>
<b>Fund Balance</b>			<b>608,114</b>	

<b>Food Services (294)</b>				
Revenues:				
Local	225,028		18,252	206,776
State	35,000			35,000
Federal	2,966,700		1,206,659	1,760,041
Beg. Fund Balance *	600,000		617,837	(17,837)
<b>Total Revenues</b>	<b>3,826,728</b>		<b>1,842,748</b>	<b>1,983,980</b>
Expenditures:				
Support Services	101,874	42,374	59,484	15
Enterprise	3,354,854	3,156,749	1,197,419	(999,314)
Facilities Acq & Const	120,000			120,000
End Fund Balance	250,000			250,000
<b>Total Expenditures</b>	<b>3,826,728</b>	<b>3,199,123</b>	<b>1,256,904</b>	<b>(629,299)</b>
<b>Fund Balance</b>			<b>585,844 ***</b>	

<b>Student Activities (295)</b>				
Revenues:				
Local	1,300,000		127,165	1,172,835
Beg. Fund Balance *	900,000		1,018,794	(118,794)
<b>Total Revenues</b>	<b>2,200,000</b>		<b>1,145,959</b>	<b>1,054,041</b>
Expenditures:				
Instruction	1,395,000	18,380	104,378	1,272,243
Support Services	85,000	405	918	83,677
Enterprise	20,000		20,626	(626)
End Fund Balance	700,000			700,000
<b>Total Expenditures</b>	<b>2,200,000</b>	<b>18,784</b>	<b>125,922</b>	<b>2,055,294</b>
<b>Fund Balance</b>			<b>1,020,038</b>	

\* Beginning Fund Balances are Audited

\*\* Fund Balances do NOT include encumbered expenditures

\*\*\* Reimbursement Basis Grants, revenue received after funds expended, negative or low fund balance is normal

**LINCOLN COUNTY SCHOOL DISTRICT**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Outdoor School for All (296)</b>				
Revenues:				
State	157,340			157,340
Total Revenues	<u>157,340</u>			<u>157,340</u>
Expenditures:				
Instruction	141,990			141,990
Support Services	15,350			15,350
Total Expenditures	<u>157,340</u>			<u>157,340</u>
<b>Fund Balance</b>			<u><b>0</b></u> ***	
<b>ODE Facilities Grants (297)</b>				
Revenues:				
Beg. Fund Balance*				
Total Revenues				
Expenditures:				
Facilities Acq & Const				
Total Expenditures				
<b>Fund Balance</b>				
<b>Technology (298)</b>				
Revenues:				
Local	405,888		43,125	362,763
Local - Tech Fees	46,100		36,368	9,732
Transfers				
Beg. Fund Balance*	635,750		684,046	(48,296)
Total Revenues	<u>1,087,738</u>		<u>763,539</u>	<u>324,199</u>
Expenditures:				
Instruction	48,500		15	48,485
Support Services	795,558	171,726	343,304	280,528
End Fund Balance	243,680			243,680
Total Expenditures	<u>1,087,738</u>	<u>171,726</u>	<u>343,319</u>	<u>572,693</u>
<b>Fund Balance</b>			<u><b>420,220</b></u>	
<b>Vehicle Replacement (299)</b>				
Revenues:				
Local	84,500		333	84,167
Sale of Assets				
Beg. Fund Balance *	133,400		71,323	62,077
Total Revenues	<u>217,900</u>		<u>71,656</u>	<u>146,244</u>
Expenditures:				
Support Services	217,900		42,788	175,112
End Fund Balance				
Total Expenditures	<u>217,900</u>		<u>42,788</u>	<u>175,112</u>
<b>Fund Balance</b>			<u><b>28,868</b></u>	

**2020-21 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of JANUARY 31, 2021 - UNAUDITED**

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>PERS Bonds Debt Service (320)</b>				
Revenues:				
Local	6,687,628		2,512,388	4,175,240
Beg. Fund Balance *	7,493,906		7,450,955	42,951
Total Revenues	<u>14,181,534</u>		<u>9,963,343</u>	<u>4,218,191</u>
Expenditures:				
Debt Service	3,826,886		775,943	3,050,943
End Fund Balance	10,354,648			10,354,648
Total Expenditures	<u>14,181,534</u>		<u>775,943</u>	<u>13,405,591</u>
<b>Fund Balance</b>			<u><b>9,187,400</b></u>	
<b>GO Bonds Debt Service (330 &amp; 331)</b>				
Revenues:				
Local	6,100,922		5,971,288	129,634
Beg. Fund Balance *	888,616		1,201,253	(312,637)
Total Revenues	<u>6,989,538</u>		<u>7,172,541</u>	<u>(183,003)</u>
Expenditures:				
Debt Service	5,893,078		840,513	5,052,566
End Fund Balance	1,096,460			1,096,460
Total Expenditures	<u>6,989,538</u>		<u>840,513</u>	<u>6,149,026</u>
<b>Fund Balance</b>			<u><b>6,332,028</b></u>	
<b>Capital Construction Fund (405)</b>				
Revenues:				
Local	495,000		346,575	148,425
Beg. Fund Balance *	625,150		742,168	(117,018)
Total Revenues	<u>1,120,150</u>		<u>1,088,743</u>	<u>31,407</u>
Expenditures:				
Support Services				
Facilities Acq & Const	1,120,150	7,064	472,757	640,329
End Fund Balance				
Total Expenditures	<u>1,120,150</u>	<u>7,064</u>	<u>472,757</u>	<u>640,329</u>
<b>Fund Balance</b>			<u><b>615,986</b></u>	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
<b>Future Property Purchases Reserve (420)</b>				
Revenues:				
Local				
Fund Tfrs/Asset Sales	5			5
Beg. Fund Balance *				
Total Revenues	<u>5</u>			<u>5</u>
Expenditures:				
Support Services				
Facilities Acq & Const	5			5
End Fund Balance				
Total Expenditures	<u>5</u>			<u>5</u>
<b>Fund Balance</b>			<u><b>0</b></u>	
<b>Dental/Vision Self Insurance (610)</b>				
Revenues:				
Local	951,000		416,275	534,725
Beg. Fund Balance *	799,000		862,410	(63,410)
Total Revenues	<u>1,750,000</u>		<u>1,278,685</u>	<u>471,315</u>
Expenditures:				
Support Services	1,114,530		487,405	627,125
End Fund Balance	635,470			635,470
Total Expenditures	<u>1,750,000</u>		<u>487,405</u>	<u>1,262,595</u>
<b>Fund Balance</b>			<u><b>791,280</b></u>	
<b>District Medical Group HRA (620)</b>				
Revenues:				
Local	490,500		287,961	202,539
Beg. Fund Balance	708,224		697,338	10,886
Total Revenues	<u>1,198,724</u>		<u>985,300</u>	<u>213,424</u>
Expenditures:				
Support Services	562,000	28,242	137,810	395,948
End Fund Balance	636,724			636,724
Total Expenditures	<u>1,198,724</u>	<u>28,242</u>	<u>137,810</u>	<u>1,032,672</u>
<b>Fund Balance</b>			<u><b>847,490</b></u>	

\* Beginning Fund Balances are Audited

\*\* Fund Balances do NOT include encumbered expenditures

\*\*\* Reimbursement Basis Grants, revenue received after funds expended, negative or low fund balance is normal

LINCOLN COUNTY SCHOOL DISTRICT  
 Bills & Claims Over \$5,000  
 2020-2021 Fiscal Year  
 January 2021

Date	Payee	Description	Amount
1/8/2021	PHW INC	MONTHLY CONTRACT SERVICES-PAUL WILLIAMS (DECEMBER)	\$ 7,995.82
1/8/2021	ROAD & DRIVEWAY CO	EXCAVATION SERVICES-NORTH AREA PROPERTY	\$ 14,639.28
1/8/2021	SODEXO, INC & AFFILIATES (CUST)	MONTHLY CONTRACT SERVICES	\$ 164,554.40
1/8/2021	ZCS ENGINEERING INC	SEISMIC UPGRADES-OLE	\$ 22,337.50
1/12/2021	PACIFIC POWER	UTILITIES	\$ 17,687.03
1/15/2021	BOB'S BEACH BOOKS	CURRICULUM-INDIAN ED PROGRAMS	\$ 5,522.00
1/15/2021	CARSON OIL COMPANY, INC	HEATING & TRANSPORTATION FUEL	\$ 10,267.17
1/15/2021	COLUMBIA CONCRETE SAWING CO INC	CONCRETE WORK-TOHS	\$ 5,500.00
1/15/2021	DELL MARKETING, LP	LAPTOPS & DOCKING STATIONS	\$ 5,316.84
1/15/2021	DIGITAL RIVER, INC.	AVAST ANTIVIRUS SOFTWARE	\$ 7,275.00
1/15/2021	EDNETICS	PROJECT SUPPLIES & EQUIPMENT-TECH	\$ 62,881.07
1/15/2021	EDUPOINT EDUCATIONAL SYSTEMS	SYNERGY MTSS SOFTWARE LICENSES	\$ 24,365.00
1/15/2021	ESS WEST, LLC	SUBSTITUTE PAYROLL SERVICE-JANUARY	\$ 8,708.20
1/15/2021	K & A ENGINEERING, INC.	GEOTECHNICAL SITE REPORT-OLE	\$ 5,500.00
1/15/2021	NEWPORT NEWS-TIMES	SUBSCRIPTION, ADS, PRINTING & MAILING	\$ 5,692.39
1/15/2021	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES-DECEMBER	\$ 254,594.93
1/15/2021	SWIVL, INC	ROBOTIC PRESENTATION MOUNTS W/FLOOR STANDS-TAHS, NHS, & WHS	\$ 5,748.00
1/22/2021	COMMUNITY SERVICES CONSORTIUM	20-21 SSF PAYMENTS-JANUARY	\$ 30,336.00
1/22/2021	EDDYVILLE CHARTER SCHOOL Total	20-21 SSF PAYMENTS-JANUARY	\$ 204,877.84
1/22/2021	MINDWORKS RESOURCES	STEAM LEARNING KITS-AFTER SCHOOL PROGRAM	\$ 9,455.00
1/22/2021	SILETZ VALLEY CHARTER SCHOOL	21-22 SSF PAYMENTS-JANUARY	\$ 159,762.16
1/22/2021	SODEXO, INC & AFFILIATES (CAFE)	MONTHLY CONTRACT SERVICES (JANUARY) & RED CROSS MEALS	\$ 242,642.22
1/22/2021	UNIVERSITY OF OREGON	TRAINING MATERIALS FOR ECRI	\$ 5,155.00
1/22/2021	WILDWOOD PLAYGROUND NORTHWEST INC	PLAYGROUND EQUIPMENT-TAFT EARLY LEARNING	\$ 26,285.00
1/28/2021	NORTHWEST NATURAL	UTILITIES	\$ 7,339.92
1/29/2021	CARSON OIL COMPANY, INC	HEATING & TRANSPORTATION FUEL	\$ 7,418.45
1/29/2021	DELL MARKETING, LP	LAPTOPS & CHROMEBOOK-TECH & SCE	\$ 5,524.76
1/29/2021	ESS WEST, LLC	SUBSTITUTE PAYROLL SERVICE-JANUARY	\$ 12,161.56
1/29/2021	UW COLLEGE OF EDUCATION	PROFESSIONAL DEVELOPMENT FOR PRINCIPALS	\$ 6,450.00
1/29/2021	ZCS ENGINEERING INC	SEISMIC UPGRADES-OLE	\$ 21,257.50
1/31/2021	AMAZON	VARIOUS SUPPLIES	\$ 14,209.11
1/31/2021	CENTRAL LINCOLN PUD	UTILITIES	\$ 38,110.67
1/31/2021	CITY OF LINCOLN CITY UTILITY	UTILITIES	\$ 6,601.23
1/31/2021	CITY OF NEWPORT	UTILITIES	\$ 5,326.25
1/31/2021	CITY OF TOLEDO	UTILITIES	\$ 7,695.85
1/31/2021	DAHL DISPOSAL SERVICE INC (TOLEDO)	GARBAGE DISPOSAL SERVICE	\$ 5,222.94
1/31/2021	NORTHWEST NATURAL	UTILITIES	\$ 18,369.74
1/31/2021	THOMPSON SANITARY SERVICE	GARBAGE DISPOSAL SERVICE	\$ 5,029.43

**LINCOLN COUNTY SCHOOL DISTRICT  
INVESTMENT REPORT  
January 2021**

**Beginning Investment Balance 1/1/2021**

Local Government Investment Pool	\$	41,751,216.37
Oregon Coast Bank	\$	12,108,516.74
Oregon Coast Bank - 12 mos. TCD .50% APY	\$	45,800.58
Oregon Coast Bank - 13 mos. TCD F331 1.66% APY	\$	373,956.18
<b>Total Beginning Balance Investments</b>	<b>\$</b>	<b>54,279,489.87</b>

**Additions:**

Local Government Investment Pool	\$	2,272,018.62
Oregon Coast Bank	\$	3,007,495.82
Oregon Coast Bank - 12 mos. TCD .50% APY	\$	204.22
Oregon Coast Bank - 13 mos. TCD F331 1.66% APY	\$	-
<b>Total Additions</b>	<b>\$</b>	<b>5,279,718.66</b>

**Reductions:**

Local Government Investment Pool	\$	3,000,000.10
Oregon Coast Bank	\$	3,250,000.00
Oregon Coast Bank - 12 mos. TCD .50% APY	\$	-
Oregon Coast Bank - 13 mos. TCD F331 1.66% APY	\$	-
<b>Total Reductions</b>	<b>\$</b>	<b>6,250,000.10</b>

**Ending Investment Balances 1/31/2021**

Local Government Investment Pool	\$	41,023,234.89
Oregon Coast Bank	\$	11,866,012.56
Oregon Coast Bank - 12 mos. TCD .50% APY	\$	46,004.80
Oregon Coast Bank - 13 mos. TCD F331 1.66% APY	\$	373,956.18
<b>Total Investments</b>	<b>\$</b>	<b>53,309,208.43</b>

	<u>Interest Rates</u>		
	<u>November</u>	<u>December</u>	<u>January</u>
LGIP	0.75%	0.75%	0.75%
Oregon Coast Bank	0.80%	0.80%	0.80%